



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

- **WAC 458-18-500 (Deposit of moneys, assessments or taxes--Purpose)**
- **WAC 458-18-510 (Definitions)**
- **WAC 458-18-520 (Agreement)**
- **WAC 458-18-530 (Prohibition of deposit)**
- **WAC 458-18-540 (General provisions)**
- **WAC 458-18-550 (Expenditure of funds)**

Date last reviewed: **December 15, 1998**

Current reviewer: **Mark Mullin**

Date current review completed: **November 15, 2002**

Briefly explain the subject matter of the document(s): **Taxpayers may make advance deposits of money with cities or towns for payment of future property taxes or assessments. The purpose of these rules is to provide information to taxpayers and local government officials about advance deposits.**

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Public requests for review:**

YES	NO	
	<b>X</b>	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:** (Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule



		that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**3. Additional information:** Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**WAC 458-18-500 contains a reference to RCW 36.32.120. That statute previously authorized taxpayers to deposit money for the prepayment of future taxes and assessments collected for the use of the state or any county; however, this provision was deleted from the statute in 1994 (section 8, chapter 301, Laws of 1994). Thus, WAC 458-18-500 should be amended to remove the citation to RCW 36.32.120.**

**These rules can be rewritten and reorganized in a more clear and concise manner. These rules can also be consolidated into fewer, more comprehensive rules. Furthermore, these rules should be rewritten in the current user-friendly format.**

**4. Listing of documents reviewed:** The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented: **RCW 36.32.120 (Powers of legislative authorities)**



Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **There were no documents reviewed that were not listed in the previous review of these rules.**

Court Decisions: **There were no documents reviewed that were not listed in the previous review of these rules.**

Board of Tax Appeals Decisions (BTAs): **There were no documents reviewed that were not listed in the previous review of these rules.**

Appeals Division Decisions (WTDs): **There were no documents reviewed that were not listed in the previous review of these rules.**

Attorney General Opinions (AGOs): **There were no documents reviewed that were not listed in the previous review of these rules.**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed): **There were no documents reviewed that were not listed in the previous review of these rules.**

##### 5. Review Recommendation:

- |               |   |
|---------------|---|
| <u>  X  </u>  | <b>Amend</b>  |
| <u>      </u> | <b>Repeal/Cancel</b> (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.) |
| <u>      </u> | <b>Leave as is</b> (Appropriate even if the recommendation is to incorporate the current information into another rule.)                              |
| <u>      </u> | <b>Begin the rule-making process for possible revision.</b> (Applies only when the Department has received a petition to revise a rule.)              |

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**These rules should be amended to correct inaccurate information indicating that taxpayers may make advanced deposits to prepay future property taxes and assessments collected for**



**the use of any municipal corporation that levies or has levied for it, property taxes. RCW 35.21.650 provides that advanced deposits can be made only to prepay future property taxes and assessments collected for the use of any city or town. In addition, WAC 458-18-500 should be amended to remove the citation to RCW 36.32.120, which no longer provides information about advanced deposits to prepay future property taxes and assessments.**

**These rules should also be rewritten and reorganized in a more clear and concise manner. To this end, these rules should be consolidated into fewer, more comprehensive rules and should be rewritten in the current user-friendly format.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

\_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4